

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16204100400000 City of Garner 135 West 5th Street Garner, IA 50438 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	1,289,291		1,289,291	1,281,256																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	1,289,291		1,289,291	1,281,256																				
Delinquent property taxes	0		0																					
TIF revenues	398,079		398,079	430,502																				
Other city taxes	277,727	0	277,727	316,857																				
Licenses and permits	17,314	0	17,314	34,900																				
Use of money and property	93,120	7,720	100,840	85,286																				
Intergovernmental	715,327	0	715,327	971,216																				
Charges for fees and service	457,090	857,331	1,314,421	1,350,854																				
Special assessments	27,870	0	27,870	12,200																				
Miscellaneous	283,414	10,032	293,446	632,672																				
Other financing sources	3,712,822	0	3,712,822	3,095,983																				
Total revenues and other sources	7,272,054	875,083	8,147,137	8,211,726																				
Expenditures and Other Financing Uses																								
Public safety	552,838	0	552,838	590,760																				
Public works	468,678	0	468,678	611,723																				
Health and social services	5,145	0	5,145	5,145																				
Culture and recreation	655,497	0	655,497	698,170																				
Community and economic development	586,934	0	586,934	1,015,542																				
General government	220,135	0	220,135	238,621																				
Debt service	1,963,210	0	1,963,210	1,972,710																				
Capital projects	236,993	0	236,993	1,125,000																				
Total governmental activities expenditures	4,689,430	0	4,689,430	6,257,671																				
Business type activities	0	958,443	958,443	1,048,680																				
Total ALL expenditures	4,689,430	958,443	5,647,873	7,306,351																				
Other financing uses, including transfers out	2,172,818	0	2,172,818	1,203,483																				
Total ALL expenditures/And other financing uses	6,862,248	958,443	7,820,691	8,509,834																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	409,806	-83,360	326,446	-298,108																				
Beginning fund balance July 1, 2015	2,570,905	1,009,698	3,580,603	3,135,882																				
Ending fund balance June 30, 2016	2,980,711	926,338	3,907,049	2,837,774																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ 155,869 held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 2,775,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,967,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 304,222</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 8,846,824</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 2,775,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,967,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 304,222					General obligation debt limit	\$ 8,846,824
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 2,775,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,967,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 304,222																							
		General obligation debt limit	\$ 8,846,824																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted	Mark (x) one																					
		11/23/2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																					
Printed name of city clerk	Telephone →	Area Code	Number	Extension																				
		641	923-2588																					
Signature of Mayor or other City official (Name and Title)		Date signed																						
		11/22/2016																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF GARNER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	783,078	272,572		233,641			1,289,291			1,289,291	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	783,078	272,572		233,641	0		1,289,291		T01	1,289,291	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	783,078	272,572		233,641	0	0	1,289,291			1,289,291	6					
7	TIF revenues			398,079				398,079		T01	398,079	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	15,793	5,503		4,054			25,350		T15	25,350	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	29,106						29,106		T15	29,106	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		223,271					223,271		T09	223,271	14					
15	TOTAL OTHER CITY TAXES	44,899	228,774	0	4,054	0	0	277,727	0		277,727	15					
16	Section B - LICENSES AND PERMITS	17,314						17,314		T29	17,314	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	14,789	8,086					22,875	7,720	U20	30,595	18					
19	Rents and royalties	70,245						70,245		U40	70,245	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	85,034	8,086	0	0	0	0	93,120	7,720		100,840	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants		221,110					221,110		B50	221,110	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	221,110	0	0	0	0	221,110	0		221,110	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		386,680					386,680		C46	386,680	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	6,816						6,816		C89	6,816	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	34,246	11,933		8,792			54,971		C89	54,971	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	41,062	398,613	0	8,792	0	0	448,467	0		448,467	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	26,468						26,468		D89	26,468	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	19,282						19,282		D89	19,282	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	45,750	0	0	0	0	0	45,750	0		45,750	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	86,812	619,723	0	8,792	0	0	715,327	0		715,327	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	282,602	A91	282,602	73				
74	Sewer							0	514,044	A80	514,044	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	163,271						163,271		A81	163,271	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	60,685	A80	60,685	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	650						650		A50	650	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	3,664						3,664		A89	3,664	99				
100	Park, recreation, and cultural charges	289,505						289,505		A61	289,505	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify		0					0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	457,090	0	0	0	0	0	457,090	857,331		1,314,421	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	27,870						27,870		U01	27,870	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,400				112,500		123,900		U99	123,900	108				
109	Deposits and sales/fuel tax refunds	3,791						3,791		U99	3,791	109				
110	Sale of property and merchandise	19,245						19,245		U11	19,245	110				
111	Fines	1,669						1,669		U30	1,669	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	8,887						8,887			8,887	113				
114	Reimbursements	21,340	97,118			7,464		125,922	10,032		135,954	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	66,332	97,118	0	0	119,964	0	283,414	10,032		293,446	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,568,429	1,226,273	398,079	246,487	119,964	0	3,559,232	875,083		4,434,315	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	5,000	28,500					33,500		NR	33,500	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	1,506,504						1,506,504		NR	1,506,504	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	226,896	64,458		1,506,504	117,029		1,914,887			1,914,887	127				
128	Internal TIF loans and transfers in		57,580		200,351			257,931			257,931	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,738,400	150,538	0	1,706,855	117,029	0	3,712,822	0		3,712,822	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,306,829	1,376,811	398,079	1,953,342	236,993	0	7,272,054	875,083		8,147,137	132				
133												133				
134	Beginning fund balance July 1, 2015	1,345,713	1,146,741	65,431	13,020			2,570,905	1,009,698		3,580,603	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,652,542	2,523,552	463,510	1,966,362	236,993	0	9,842,959	1,884,781		11,727,740	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GARNER		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1
2	Police department/Crime prevention — Current operation	315,574	110,425					425,999		E62	425,999	2
3	Purchase of land and equipment	31,485						31,485		G62	31,485	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	50,498	2,576					53,074		E24	53,074	13
14	Purchase of land and equipment	8,731						8,731		G24	8,731	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	6,127	2,522					8,649		E32	8,649	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	24,480						24,480		E66	24,480	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	420						420		E32	420	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	437,315	115,523		0	0	0	552,838			552,838	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GARNER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	48,905	175,883					224,788		E44	224,788	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		43,824					43,824		E44	43,824	48
49	Traffic control safety — Current operation		413					413		E44	413	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		35,980					35,980		E44	35,980	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		25,674					25,674		E81	25,674	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	137,999						137,999		E81	137,999	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	186,904	281,774		0	0	0	468,678			468,678	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,145						5,145		E32	5,145	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,145	0		0	0	0	5,145			5,145	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF GARNER						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	127,000	24,298					151,298		E52	151,298	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	147,883	10,138					158,021		E61	158,021	127
128	Purchase of land and equipment	42,911						42,911		G61	42,911	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	55,197	8,314					63,511		E61	63,511	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	218,677						218,677		E61	218,677	135
136	Other culture and recreation	21,079						21,079		E61	21,079	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	612,747	42,750		0	0	0	655,497			655,497	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	11,845						11,845		E89	11,845	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	7,822	86,729	3,977				98,528		E89	98,528	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	93,702	207,771	43,342				344,815		E50	344,815	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	61,956						61,956		E89	61,956	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			69,790				69,790		E89	69,790	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	175,325	294,500	117,109	0	0	0	586,934			586,934	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	18,028	1,190					19,218		E29	19,218	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	85,975	32,713					118,688		E23	118,688	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,033						1,033		E89	1,033	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	56,272						56,272		E25	56,272	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	17,083	561					17,644		E31	17,644	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	987						987		E89	987	171
172	Other general government — Current operation	6,293						6,293		E89	6,293	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	185,671	34,464	0	0	0	0	220,135			220,135	176
177	Section G — DEBT SERVICE			15,767	1,947,443			1,963,210			1,963,210	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	15,767	1,947,443	0	0	1,963,210			1,963,210	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Library Remodel Project					229,529		229,529			229,529	184
185	Touchstone RISE Project					7,464		7,464			7,464	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	236,993	0			236,993	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	236,993	0	236,993			236,993	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,603,107	769,011	132,876	1,947,443	236,993	0	4,689,430			4,689,430	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							311,929	E91		311,929	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							309,325	E80		309,325	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							84,314	E80		84,314	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GARNER		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								252,875		252,875	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								958,443		958,443	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,603,107	769,011	132,876	1,947,443	236,993	0	4,689,430	958,443		5,647,873	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,742,252	172,635					1,914,887			1,914,887	255
256	Internal TIF loans/repayments and transfers out			257,931				257,931			257,931	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,742,252	172,635	257,931	0	0	0	2,172,818	0		2,172,818	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,345,359	941,646	390,807	1,947,443	236,993	0	6,862,248	958,443		7,820,691	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		887,915	72,703	18,919			979,537			979,537	264
265	Committed	685,649	693,991					1,379,640			1,379,640	265
266	Assigned							0			0	266
267	Unassigned	621,534						621,534			621,534	267
268	Total Governmental	1,307,183	1,581,906	72,703	18,919	0	0	2,980,711			2,980,711	268
269	Proprietary								926,338		926,338	269
270	Total ending fund balance June 30, 2016	1,307,183	1,581,906	72,703	18,919	0	0	2,980,711	926,338		3,907,049	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,652,542	2,523,552	463,510	1,966,362	236,993	0	9,842,959	1,884,781		11,727,740	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GARNER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 23,364 M80 M81 M89 \$		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		931,757	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 2,150,000	29U	39U 183,000	49U	49U	49U 1,967,000	49U	I89 64,500	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. REC CENTER	19U 1,670,000	29U 1,490,000	39U 1,670,000	49U 1,490,000	49U	49U	49U	I89 64,888	
10. Aquatic Center (REC Loan)	19U 60,000	29U	39U 30,000	49U 30,000	49U	49U	49U	I89	
11. AQUATIC CENTER	19U 1,415,000	29U	39U 160,000	49U 1,255,000	49U	49U	49U	I89 21,055	
12. Gas Extension	19U 74,542	29U	39U 14,257	49U	49U 60,285	49U	49U	I89 1,510	
13. Dev Rebates	19U 273,143	29U 243,937	39U 273,143	49U	49U 243,937	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	5,642,685	1,733,937	2,330,400	2,775,000	304,222	1,967,000	0	151,953	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	176,936,471		x .05 = \$		8,846,824
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				4,062,918			4,062,918		
REMARKS								V98	